IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 5201 of 1986

For Approval and Signature:

HON'BLE MR.JUSTICE M.S.SHAH Sd/-
and
HON'BLE MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

VIJAY STEEL

Versus

STATE OF GUJARAT

Appearance:

1. Special Civil Application No. 5201 of 1986
MR PV HATHI for Petitioner No. 1
MR SIRAJ GORI,AGP. for Respondent No. 1-4

CORAM : HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE D.A.MEHTA

Date of decision: 23/06/2004

ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE M.S.SHAH)

Controvery raised in this petition about non availability of the sales tax incentive benefits to the industries engaged in re-rolling of steel is squarely covered by our judgment dated 17/6/2004 in Special Civil Application No. 6783 of 1986. Our attention is also invited to the decision dated 13/2/1992 of this Court in Special Civil Application No. 731 of 1987 taking the same view that the industries engaged in making final products out of steel scraps are engaged in re-rolling of steel and that merely because industries set-up after 1/4/1986 were granted such benefits would not amount to discrimination qua the industries which were set-up earlier.

2 In view of the aforesaid discussion this petition deserves to be rejected and is hereby rejected. Rule is discharged with no order as to costs. Interim relief granted earlier stands vacated.

(M.S.Shah, J)

(D.A.Mehta, J)

m.m.bhatt